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**From:**

**Sent:** Tuesday, March 01, 2011 10:58:12 AM

**To:**

**Cc:**

**Subject:** RE: AAR 60 day Objection letter and notice partners

Your question is whether "For deficiency TMP filed AARs under 6227(c)(1), with more than 100 partners, no proceeding, should we be issuing the 60 day objection all partners?"

You are correct that we should be issuing 60 day objection letters under section 6230(b)(92) to all partners (no distinction between notice and non-notice partners), because each would have to object on their own. We would not have to issue such letters to non-notice partners if the TMP signs a settlement agreement binding the non-notice partners (i.e., partners with less than a one percent interest) under section 6224(c)(3).